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Questionnaire on the Implementation of the HTVI Approach

	QUESTION	RESPONSE
1	**Has your country adopted the hard-to-value intangibles ("HTVI") approach as defined in Chapter VI of the TPG? If so, under what legal basis?**	Peru has not adopted the HTVI approach as defined in chapter VI of the Transfer Price Guidelines.
2	**If your country applies the HTVI approach, what are the conditions for the application of the HTVI approach?**	Not applicable.
3	**Are transactions falling within the scope of the HTVI approach subject to a transfer pricing analysis differing from the one established in Chapter I and VI, or to other compliance requirements specifically applicable to transfer prices (e.g. domestic anti-abuse rules)?**	Not applicable.
4	**What is the statute of limitations applicable to transactions falling within the scope of the HTVI approach in your legislation? Does this statute of limitations differ from those applicable to other transactions?**	Not applicable.
5	**Can taxpayers request a bilateral or multilateral advance pricing agreement ("APA") for transactions falling within the scope of the HTVI approach under your legislation?**	APAs can only be requested under the rules of domestic legislation, which does not include the HTVI approach.

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6	**What measures exist or approaches have been adopted to avoid the use of hindsight (e.g. training of tax administrators, internal circulars/informative notes)?**	Not applicable.
7	**Is it possible for your tax administration to make adjustments under the HTVI approach in open years for closed years?**	Not applicable.
8	**Does your domestic legislation or administrative practice allow the tax administration to make corresponding adjustments under the HTVI approach in open years for closed years?**	Not applicable.
9	**Is it possible for your tax administration to make several adjustments for one single HTVI transaction under the HTVI approach?**	Not applicable.

For further information, please see http://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profiles.htm